

Commonwealth of Massachusetts  
Department of Telecommunications and Energy  
Fitchburg Gas and Electric Light Company  
Docket Nos. D.T.E. 02-24 and D.T.E. 02-25  
Responses to the Department's Second Set of Information Requests

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**Request No. DTE-2-32**

Refer to Schedule JLH-1 at 2 (Electric). Please reconcile the entry of \$155,450 in column (1) and the entry of \$75,086 on FERC Form 1, column (g) Page 205 in Vol. 1 Supplemental Filing, Tab 2, during the test year to Account 303, Miscellaneous Intangible Plant.

**Response:**

The FERC Form 1 amount of \$75,086 consists of only the Miscellaneous Intangible Plant items of the Electric Division. The \$155,450 consists of the allocation of Common Plant to Electric of \$80,364 and Electric Division of \$75,086. These two amounts also appear in Mr. Collins' Exhibit 1, Schedule MHC-8. In addition, refer to response to DTE 2-31.

**Person Responsible:** Mark H. Collin